

resulting in immediate and massive bleeding and the threat of shock or even death to the mother.

None of this risk is ever necessary for any reason. We and many other doctors across the U.S. regularly treat women whose unborn children suffer the same conditions as those cited by the women who appeared at Mr. Clinton's veto ceremony. Never is the partial-birth procedure necessary. Not for hydrocephaly (excessive cerebrospinal fluid in the head), not for polyhydramnios (an excess of amniotic fluid collecting in the women) and not for trisomy (genetic abnormalities characterized by an extra chromosome). Sometimes, as in the case of hydrocephaly, it is first necessary to drain some of the fluid from the baby's head. And in some cases, when vaginal delivery is not possible, a doctor performs a Caesarean section. But in no case is it necessary to partially deliver an infant through the vagina and then kill the infant.

How telling it is that although Mr. Clinton met with women who claimed to have needed partial-birth abortions on account of these conditions, he has flat-out refused to meet with women who delivered babies with these same conditions, with no damage whatsoever to their health or future fertility.

Former Surgeon General C. Everett Koop was recently asked whether he'd ever operated on children who had any of the disabilities described in this debate. Indeed he had. In fact, one of his patients—"with a huge omphalocele [a sac containing the baby's organs] much bigger than her head"—went on to become the head nurse in his intensive care unit many years later.

Mr. Koop's reaction to the president's veto? "I believe that Mr. Clinton was misled by his medical advisers on what is fact and what is fiction" on the matter, he said. Such a procedure, he added, cannot truthfully be called medically necessary for either the mother or—he scarcely need point out—for the baby.

Considering these medical realities, one can only conclude that the women who thought they underwent partial-birth-abortions for "medical" reasons were tragically misled. And those who purport to speak for women don't seem to care.

So whom are you going to believe? The activist-extremists who refuse to allow a little truth to get in the way of their agenda? The politicians who benefit from the activists' political action committees? Or doctors who have the facts?

THE COMPUTER SOFTWARE DEPRECIATION CORRECTION

HON. BILL BAKER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 25, 1996

Mr. BAKER of California. Mr. Speaker, today I am introducing a bill to change current tax law to allow computer software acquired in the purchase of a business to be subject to the same tax depreciation rules as most other computer software available to the general public. My bill also shortens the depreciable life of computer software to 2 years, to better reflect its true value to a small business or a corporation.

Current law considers software acquired in the purchase of a business to be an "intangible asset," under Internal Revenue Code section 197. As such, it is subject to a punitive 15-year depreciation rule. My bill first places all computer software, regardless of its origin,

composition, or means of acquisition, on equal footing with typical off-the-shelf software technology currently available to most consumers.

My bill then lowers the current 36-month "useful life" standard for computer software deduction down to 2 years. This shorter period is a much more fair concept of "useful life." The 2-year deduction is weighted in the first year to allow a 70-percent deduction, followed by a second-year 30-percent deduction. This also reflects the value of the software to a business in a much more fair way.

Shortening the depreciable life of computer software—and especially subjecting the most technical and sophisticated programs to the same treatment as commercially available software—will have substantial economic impact. It will lower the cost of operation for thousands of small businesses which may currently purchase hundreds of programs a year. It will also restore a measure of equity for small businesses vis-a-vis larger corporations which can afford to write their own software and expense the costs that year as a research and development expenditure.

While on the vanguard of our technology sector, computer software has an increasingly short product life cycle, often about 1 to 2 years, depreciating much more rapidly than most products. My bill will help spur further innovation in this growing sector of our economy. And as many new companies involved in emerging technology markets must acquire new technologies in order to grow, my bill will enhance the competitiveness of U.S. firms with foreign firms that may enjoy much more favorable tax treatment of acquired assets like software.

An in-depth economic analysis will have to be made on my bill's impact, a preliminary examination of the legislation indicates its cost will be minimal, compared to its benefit to the technology sector. I encourage my colleagues to join me in this effort by cosponsoring this important bill.

TRIBUTE TO LOUIS TRAVIS AMVETS POST 14 50TH ANNIVERSARY CELEBRATION

HON. GERALD D. KLECZKA

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 25, 1996

Mr. KLECZKA. Mr. Speaker, I rise today to pay tribute to the Louis Travis Amvets Post 14 as they celebrate the 50th anniversary of their post charter on Saturday, October 26, 1996.

After the end of World War II, thousands of veterans throughout our country had the need for an organization which would bring them together under a common bond. In Bay View, a World War II veteran by the name of Edward Cialdini understood this need and sought to find such an organization. Ed came into contact with an organizer for the American Veterans of World War II, also known as AMVETS, and on March 27, 1946 they met with 14 other Bay View veterans to create an AMVET post.

Once the new post was created, the founders decided it should be named in the memory of a local veteran, Louis Travis of Bay View. He was the sixth child of Mr. and Mrs. Paul Travis, born in January 20, 1925. In 1943 Louis joined the Navy and participated in many Pacific campaigns aboard the U.S.S.

Minneapolis and U.S.S. Pensacola where he saw combat in the Iwo Jima operation. During this bombardment, his ship was struck by enemy shells and he was killed on February 17, 1945. He was posthumously awarded the Purple Heart, American Campaign Medal, Asiatic-Pacific Campaign Medal with one silver and three bronze stars, and the World War II Victory Medal. The organizers were proud to name their new post after this true American hero.

For several years, the Travis Post held its meetings at the local club where it was formed. However, as the organization grew, so did the need for their own clubhouse. After the war ended, the Travis Post purchased a messhall from the German prisoner-of-war stockade built at Mitchell Field. After many years of hard labor by its members and several local community volunteers, and financial troubles, the post was finally completed and operational by 1952. That building served Bay View area veterans for 43 years. In 1995, the building was sold, and Travis Post meetings are now being held at the same club where it was formed.

Over the past 50 years, the Travis Post has met the needs of all Bay View veterans. The Louis Travis AMVET Post has a history filled with sacrifice, hard labor, and ultimately success. I applaud all of the veterans who helped to organize, build, and sustain the Travis Post over these past 50 years.

ENERGY AND WATER DEVELOPMENT APPROPRIATIONS ACT FOR FISCAL YEAR 1997

HON. CALVIN M. DOOLEY

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 25, 1996

Mr. DOOLEY of California. Mr. Speaker, recently the House passed the conference report to accompany H.R. 3816, the Energy and Water Development Appropriations Act for Fiscal Year 1997. This legislation includes a long-sought solution to resolve the issues concerning costs of the Kesterson Reservoir Cleanup Program. This language directs the Secretary of Interior to collect repayment of the cost of the Kesterson drain as described in the report entitled "Repayment Report, Kesterson Reservoir Cleanup Program and San Joaquin Valley Drainage Program, February 1995".

While all parties involved in the Kesterson cleanup issue are pleased with the solution of the repayment situation, there are several landowners who are involved in a lawsuit—Sumner Peck Ranch—that stems from the closing of the drain. The closing of the drain has led to the degradation of land in the area. In some cases this land has become incapable of being farmed. The basis of the lawsuit is that the landowners believe that the Federal Government should provide them with monetary compensation for the loss of the productive use of their land because the Federal Government is not operating a drain as promised in past contracts with the Bureau of Reclamation.

The case has not been resolved, and mandatory settlement discussions before the Ninth Circuit's chief mediator are ongoing. I want to make clear that the language contained in the fiscal year 1997 energy and water development appropriations bill in no way was intended to affect the outcome of the Sumner